

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND

FILED

IN RE: ALAN BRIAN FABIAN
DEBTOR,

CASE NO. 08-27450

2015 MAR 17 AM 10:57

ALAN BRIAN FABIAN,
PLAINTIFF,

CHAPTER 7

U.S. BANKRUPTCY COURT
DISTRICT OF MARYLAND

RECEIVED

v.

ADV. PROC. NO. 14-893

MAR 17 2015

INTERNAL REVENUE SERVICE,
DEFENDANT.

CLERK'S OFFICE
U.S. BANKRUPTCY COURT
DISTRICT OF MARYLAND
BALTIMORE

INSUFFICIENT SERVICE OF PROCESS

The Defendant has failed to properly make service of process.

As of the date of this Reply, none of the filings made by the Defendant have been properly served on the Plaintiff.

The Plaintiff is not part of the CM/ECF system and must be served by first-class mail as indicated in Plaintiff's filings and the case record.

In this instance, the Plaintiff has had to ask his sister to check PACER at which time he learned the Defendant filed its Answer on February 27, 2015. His sister is not in the business of checking PACER on a regular basis.

REPLY TO DEFENDANT'S DENIALS

The Defendant states it lacks knowledge of Plaintiff's letter dated August 7, 2011 advising it of his bankruptcy discharge. Plaintiff submits the letter as Exhibit A attached hereto.

The Defendant states it lacks knowledge that it was informed of Plaintiff's correct address on both May 26, 2011 and August 7, 2011. Plaintiff submits the May 26, 2011 letter as Exhibit B attached hereto and references Exhibit A.

The Defendant states it lacks knowledge of its September 5, 2011 notice. Plaintiff submits the September 5, 2011 notice as Exhibit C attached hereto.

The Defendant states it lacks knowledge of its notice requesting more time to investigate this matter. The Plaintiff submits the October 12, 2011 notice as Exhibit D attached hereto.

The Defendant denies knowledge of the Plaintiff's letter of January 5, 2012 advising of the bankruptcy discharge. The Plaintiff submits the letter as Exhibit E attached hereto.

The Defendant denies knowledge of the Plaintiff's notice of levy issued on April 9, 2012. The Plaintiff submits the notice as Exhibit F attached hereto.

The Plaintiff alleges that he sent a further letter dated April 17, 2012 to the Defendant advising of his correct address and of his bankruptcy discharge. The Plaintiff submits the letter as Exhibit G attached hereto.

ANSWER TO DEFENDANT'S ALLEGATIONS

1. The Defendant has admitted that the penalties for failing to file Form 5471 have been discharged.

2. The Plaintiff denies the Defendant's assertion that he is not entitled to any relief.

3. The Plaintiff denies the Defendant's allegation that he has filed a petition in the U.S. Tax Court disputing the Internal Revenue Service's proposed adjustments to his 2002 - 2007 tax years. The Plaintiff asserts that he filed a tax petition in the U.S. Tax Court challenging the Internal Revenue Service's notice of deficiency for tax years 2002, 2003, and 2004. The Plaintiff admits the U.S. Tax Court docket number is 25589-14.

4. The Plaintiff admits that the 2003 tax deficiency for which the Internal Revenue Service sent a notice of intent to levy and attached to the Complaint as Exhibit A is included in the tax petition for 2003. The Plaintiff denies the notice was issued on September 8, 2011 and asserts the notice was issued on September 8, 2014. The Defendant has admitted the accuracy of the September 8, 2014 notice.

5. The Plaintiff denies it has not alleged any fact in his Complaint regarding the September 8, 2014 notice of intent to levy. The First Cause of Action in the Complaint alleges that the Notice for 2003 asserts (1) taxes due of \$39,236.775; (2) a failure to pay penalty of \$5,986.55; and (3) interest

of \$25,668.66. The Defendant has admitted these numbers are true and correct in its Answer. The Plaintiff also alleges in his Complaint that the taxes have not been declared nondischargeable by any court; do not qualify for an exception to discharge under 11 USC §507 or 11 USC §523(a)(1); and the Defendant is prevented from collecting any taxes, penalties, and interest for taxes dues before December 31, 2005 which is later than three (3) years prior to the Plaintiff's bankruptcy filing. The Defendant has failed to respond to these allegations, as such, they are deemed admitted pursuant to the Federal Rules of Civil Procedure as incorporated by the Federal Rules of Bankruptcy Procedure.

PLAINTIFF IS ENTITLED TO RELIEF AS A MATTER OF LAW

The Defendant has admitted sufficient facts which entitle the Plaintiff to relief as a matter of law without a trial. Fed. R. Civ. P. 12(c), as incorporated by Fed. R. Bankr. P. 7008, permits a post-answer motion for judgment on the pleadings.

The Defendant has admitted that the penalties have been discharged. As a matter of law, a penalty for non-payment of taxes is discharged under 11 USC §523(a)(7)(B) if the event incurring the penalty occurred more than three (3) years before the bankruptcy petition was filed. See Allen v. Internal Revenue Service (In re Allen), 272 B.R. 913 (BC Ed Va. 2002); Miller v. IRS (In re Miller), 300 B.R. 422 (BD ND Ohio 2003); Hosack v. IRS (In re Hosack), 2008 U.S. App. LEXIS 9601 (5th Cir. 2008); Blair v. Dep't of Taxation (In re Blair), 302 B.R. 564 (BD ND Ohio 2003) (§523(a)(7)(A) or (B) is disjunctive). Accordingly, as a matter of law all penalties and interest thereon for events occurring before December 31, 2005 have been discharged.

The Defendant failed to respond to Plaintiff's allegations in his First Cause of Action (Complaint, p.4), except to admit that the notice of levy is accurate. Since the Defendant failed to expressly "admit or deny the averments upon which the adverse party [the Plaintiff] relies," as required by Fed. R. Civ. P. 8(b), which is incorporated by Fed. R. Bankr. P. 7008(a), the result is that such averments are deemed admitted. Fukuda v. O'Neal (In re O'Neal),

1999 Bankr. LEXIS 2033 (BC ED Va. 1999). Therefore, the Defendant has admitted that taxes and interest thereon for tax returns due with extensions prior to December 31, 2005 (i.e. tax years 2002, 2003, and 2004) have been discharged.

In further support of dischargeability, the Defendant has admitted the accuracy of the notice of levy attached as Exhibit A to the Complaint. The notice lists a late filing penalty, but does not assess a fraud penalty. The Defendant also has not raised a defense of fraud in its Answer. Therefore the Defendant has waived this defense.

Accordingly, as a matter of law, all taxes and interest thereon for returns due before December 31, 2005 have been discharged.

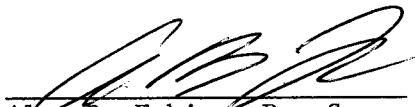
RELIEF SOUGHT

WHEREFORE, THE PLAINTIFF PRAYS THIS COURT FOR THE FOLLOWING RELIEF:

1. Judgment on the pleadings or summary judgment that taxes, penalties, and interest thereon for returns due and events occurring before December 31, 2005 have been discharged; and
2. An order of contempt against the Defendant for violation of the discharge injunction of 11 USC §524; and
3. An order enjoining the Defendant from further collection action; and
4. An award of damages in the amount of \$5,000.

Pursuant to 28 USC §1746(1), I declare under the penalty of perjury that the aforementioned is true and correct to the best of my belief, information, and knowledge.

Dated this 10th day of March 2015.

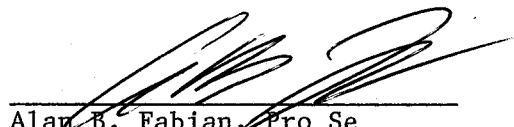

Alan B. Fabian, Pro Se
43008-037
PO Box 2000
Lewisburg, PA 17837

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the Plaintiff's Reply to Defendant's Answer has been made on March 10, 2015 via prepaid, first-class mail to the parties at the addresses below.

It is further certified that this Reply was timely filed with this Court within the 21 days of service as required by Fed. R. Bankr. P. 7012(a).

Vassiliki Eliza Economides
U.S. Department of Justice
P.O. Box 227
Washington, DC 20044



Alan B. Fabian, Pro Se
43008-037
PO Box 2000
Lewisburg, PA 17837

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND

IN RE ALAN BRIAN FABIAN
Debtor,

CASE NO. 08-27450

ALAN BRIAN FABIAN,
Plaintiff,

CHAPTER 7

v.

ADV. PROC. NO. 14-893

INTERNAL REVENUE SERVICE,
Defendant.

ORDER

IT IS HEREBY ORDERED BY THIS COURT AS FOLLOWS:

1. Taxes, penalties, and interest thereon for returns due and events occurring before December 31, 2005 have been discharged.
2. The Defendant is held in contempt for violation of ~~the~~ discharge injunction of 11 USC §524.
3. The Defendant is enjoined from further collection actions for the aforementioned items.
4. The Plaintiff is awarded damages in the amount of \$_____.

Entered this _____ day of _____, 2015.

James F. Schneider
U.S. Bankruptcy Judge

Alan B. Fabian
43008-037
FPC
PO Box 2000
Lewisburg, PA 17837

7004 2510 0003 2081 3428

Sent 8.10.11

August 7, 2011

Internal Revenue Service
Memphis, TN 37501

RE: NOTICE CP15 DATED AUGUST 1, 2011 TIN: 202-56-2042

Dear Sir or Madam:

Enclosed please find copies of Notice CP15 for the tax years 2002 through 2007 which I received on August 4, 2011. Attached to these notices are the Forms 5471 for tax years 2002 through 2007 which were mailed to the attention of Mr. Steve Hansen on May 26, 2011. As disclosed in the attachment to each Form 5471; the taxpayer does not meet the requirements for a category 2, 3, 4, or 5 filer. These forms were filed to disclose this information to the IRS upon their request dated May 3, 2011. Accordingly, an assessment of the penalty is erroneous.

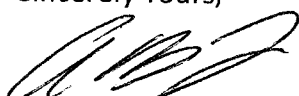
This letter also serves to notify the IRS again that the taxpayer received a discharge of all debts, claims, etc. in the United States Bankruptcy Court in January 2010. The IRS was listed as a potential creditor and was notified of the bankruptcy proceedings and filed no claims in the proceeding. This discharge is a permanent injunction against the IRS from assessing any penalties under 26 USCS §6038(b) (1).

Further, there is no exception to this discharge for a penalty assessed under 26 USCS §6038(b)(1) as stated in 11 USCS §523(a)(7)(A) and (B). Accordingly, these penalties should be reversed.

On the Forms 5471 submitted on May 26, 2011, the taxpayer used his current address. The IRS has been notified officially of this address since May of 2009. The Notice CP15's were mailed to an incorrect address. Please note that the taxpayer's address is as follows:

Alan B. Fabian, 43008-037, FPC Lewisburg, PO Box 2000, Lewisburg, PA 17837

Sincerely Yours,


Alan B. Fabian

Enclosures

Exhibit A

TRULINCS 43008037 - FABIAN, ALAN BRIAN - Unit: LEW-K-A

FM: 43008037

TO:

SUBJECT: Cover Letter to IRS Re: 5471 2011-05-26

DATE: 07/14/2011 06:32:52 AM

Alan B. Fabian
43008-037
FPC Lewisburg
PO Box 2000
Lewisburg, PA 17837

May 26, 2011

Mr. Steve Hansen
IRS/International Compliance
31 Hopkins Plaza, Room 1000
Baltimore, MD 21201

Dear Mr. Hansen:

Enclosed are 5471 forms for 2002-2007 per your letter dated May 3, 2011.

As disclosed on the attachment to each 5471, it is my understanding and has been my understanding that I do not fit into any of the required categories for filing this 5471 and it is my information and belief that I have no requirement to file. These forms are filed to respond to your letter and provide further disclosure regarding this position.

3 forms have been filed in accordance with Revenue Procedure 92-70.

This letter and the forms were placed in the Bureau of Prison mailing system on May 26, 2011 and constitute a timely filing in accordance with the prison mailing rule.

Sincerely Yours,


Alan B. Fabian

Exhibit B



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0525

036318.111458.0153.004 2 AT 0.490 1024



Notice CP503
Tax Year 2002
Notice date September 5, 2011
Social Security number 202-56-2042
To contact us Phone 1-800-829-8374
Your Caller ID 997068
Page 1 of 3



202562042101

A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

36318

Second reminder: You have unpaid taxes for 2002D:yyyy

Amount due: \$10,038.43

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2002 (Form CIVPEN). If you don't pay \$10,038.43 by September 15, 2011, interest will increase and additional penalties may apply.

Billing Summary

Amount you owed	\$10,000.00
Interest charges	38.43
Amount due by September 15, 2011	\$10,038.43

What you need to do immediately

Pay immediately

- Send us the amount due of \$10,038.43 by December 31, 2002, to avoid additional penalty and interest charges.

Continued on back...



A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

Notice CP503
Notice date September 5, 2011
Social Security number 202-56-2042

Payment

**Amount due by
September 15, 2011**

\$10,038.43

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0202



Exhibit C 1/4



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0525

036316.111458.0153.004 2 AT 0.490 1024



Notice CP503
Tax Year 2003
Notice date September 5, 2011
Social Security number 202-56-2042
To contact us Phone 1-800-829-8374
Your Caller ID 997068
Page 1 of 3



202562042101

A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

36316

Second reminder: You have unpaid taxes for 2003D:yyyy

Amount due: \$10,038.43

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2003 (Form CIVPEN). If you don't pay \$10,038.43 by September 15, 2011, interest will increase and additional penalties may apply.

Billing Summary

Amount you owed	\$10,000.00
Interest charges	38.43
Amount due by September 15, 2011	\$10,038.43

What you need to do immediately

Pay immediately

- Send us the amount due of \$10,038.43 by December 31, 2003, to avoid additional penalty and interest charges.

Continued on back...



A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

Notice CP503
Notice date September 5, 2011
Social Security number 202-56-2042

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (202-56-2042), the tax year (2003), and the form number (CIVPEN) on your payment and any correspondence.

**Amount due by
September 15, 2011**

\$10,038.43

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0202

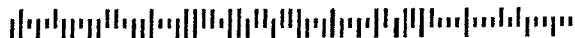


Exhibit C 2/4



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0525

036317.111458.0153.004 2 AT 0.490 1024



Notice CP503
Tax Year 2004
Notice date September 5, 2011
Social Security number 202-56-2042
To contact us Phone 1-800-829-8374
Your Caller ID 997068
Page 1 of 3



202562042101

A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

36317

Second reminder: You have unpaid taxes for 2004D:yyyy

Amount due: \$10,038.43

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2004 (Form CIVPEN). If you don't pay \$10,038.43 by September 15, 2011, interest will increase and additional penalties may apply.

Billing Summary

Amount you owed	\$10,000.00
Interest charges	38.43
Amount due by September 15, 2011	\$10,038.43

What you need to do immediately

Pay immediately

- Send us the amount due of \$10,038.43 by December 31, 2004, to avoid additional penalty and interest charges.

Continued on back...



A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

Notice CP503
Notice date September 5, 2011
Social Security number 202-56-2042

Payment

**Amount due by
September 15, 2011**

\$10,038.43

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0202



Exhibit C 3/4

202562042XY FABI 55 0 200412 670 00001003843



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0525

Notice CP503
Tax Year 2005
Notice date September 5, 2011
Social Security number 202-56-2042
To contact us Phone 1-800-829-8374
Your Caller ID 997068
Page 1 of 3

036319.111458.0153.004 2 AT 0.490 1024



202562042101

A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

36319

Second reminder: You have unpaid taxes for 2005D:yyyy

Amount due: \$10,038.43

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2005 (Form CIVPEN). If you don't pay \$10,038.43 by September 15, 2011, interest will increase and additional penalties may apply.

Billing Summary

Amount you owed	\$10,000.00
Interest charges	38.43
Amount due by September 15, 2011	\$10,038.43

What you need to do immediately

Pay immediately

- Send us the amount due of \$10,038.43 by December 31, 2005, to avoid additional penalty and interest charges.

Continued on back...



A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

Notice CP503
Notice date September 5, 2011
Social Security number 202-56-2042

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (202-56-2042), the tax year (2005), and the form number (CIVPEN) on your payment and any correspondence.

**Amount due by
September 15, 2011**

\$10,038.43

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0202



Exhibit C 4/4

PHILADELPHIA PA 19255-0625

In repl. refer to: 0530700000
Oct. 12, 2011 LTR 2645C K0
202-56-2042 200212 55
Input Op: 0509905091 00002222
BODC: WI

A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711

17856

Taxpayer Identification Number: 202-56-2042
Tax Period(s): Dec. 31, 2002

Form: 1040

Dear Taxpayer:

Thank you for your correspondence received Aug. 16, 2011.

We haven't resolved this matter because we haven't completed all the research necessary for a complete response. We will contact you again within 45 days to let you know what action we are taking. You don't need to do anything further now on this matter.

If you have a current installment agreement with us, please continue to make scheduled payments while waiting for our response. Even if you do not have a formal installment agreement, you may make payments to reduce the balance owed and minimize interest and penalty charges. To help us apply payments properly, make your check or money order payable to the United States Treasury. Ensure your name, address, daytime telephone number, social security or employer identification number, tax form and tax year are shown on the payment.

If you have any questions, please call customer service at 267-941-1000 between the hours of 5:00 AM and 10:00 PM CT. If the number is outside your local calling area, there will be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter with your telephone number and the hours we can reach you entered in the spaces provided below. You may want to keep a copy of this letter for your records.

Your telephone number () _____ Hours _____

Exhibit D 1/2

0530700000

Oct. 12, 2011 LTR 2645C K0

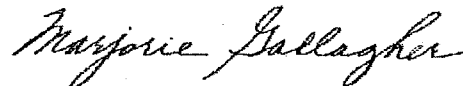
202-56-2042 200212 55

Input Op: 0509905091 00002227

A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,



Marjorie Gallagher
Operations Mgr., Accounts Mgt. 1

Exhibit D 2/2

TRULINCS 43008037 - FABIAN, ALAN BRIAN - Unit: LEW-K-A

M: 43008037

TO:
SUBJECT: Letter to IRS 2012-01-05 Re: 5471 Penalties
DATE: 04/16/2012 08:10:46 PM

ALAN B. FABIAN
43008-037
FPC
PO BOX 2000
LEWISBURG, PA 17837

January 5, 2012

Internal Revenue Service
Kansas City, MO 64999-0202

RE: NOTICE CP503/TAX YEARS 2002-2007/TIN 202-56-2042

Dear Sir or Madam:

Attached please find the above referenced notices and my notice of discharge in bankruptcy which was issued on January 27, 2010.

The debts alleged in the attached notices have been discharged pursuant to Section 727 of the United States Code Title 11. Further, continued attempts to collect the debts are in violation of the injunction under Section 524 of the United States Code 11 as these debts are excepted from discharge.

Please update your records accordingly and cease all collection efforts.

Sincerely Yours,



Alan B. Fabian

Exhibit E 1/3

B18 (Official Form 18) (12/07)

United States Bankruptcy Court
District of Maryland
Baltimore Division
101 West Lombard Street, Ste. 8530
Baltimore, MD 21201

Case No. 08-27450

Chapter 7

In re Debtor(s) (name(s) used by the debtor(s) in the last 8 years, including married, maiden, trade, and address):

Alan Brian Fabian
2 Brett Manor Court
Hunt Valley, MD 21030

Social Security / Individual Taxpayer ID No.:

xxx-xx-2042

Employer Tax ID / Other nos.:

DISCHARGE OF DEBTOR

appearing that the debtor is entitled to a discharge,

IT IS ORDERED:

The debtor is granted a discharge under section 727 of title 11, United States Code, (the Bankruptcy Code).

BY THE COURT

Dated: 1/27/10

James F. Schneider
United States Bankruptcy Judge

SEE THE BACK OF THIS ORDER FOR IMPORTANT INFORMATION.

Exhibit E 2/3

B18 (Official Form 18) (12/07) – Cont.

EXPLANATION OF BANKRUPTCY DISCHARGE IN A CHAPTER 7 CASE

This court order grants a discharge to the person named as the debtor. It is not a dismissal of the case and it does not determine how much money, if any, the trustee will pay to creditors.

Collection of Discharged Debts Prohibited

The discharge prohibits any attempt to collect from the debtor a debt that has been discharged. For example, a creditor is not permitted to contact a debtor by mail, phone, or otherwise, to file or continue a lawsuit, to attach wages or other property, or to take any other action to collect a discharged debt from the debtor. *[In a case involving community property:* There are also special rules that protect certain community property owned by the debtor's spouse, even if that spouse did not file a bankruptcy case.] A creditor who violates this order can be required to pay damages and attorney's fees to the debtor.

However, a creditor may have the right to enforce a valid lien, such as a mortgage or security interest, against the debtor's property after the bankruptcy, if that lien was not avoided or eliminated in the bankruptcy case. Also, a debtor may voluntarily pay any debt that has been discharged.

Debts That are Discharged

The chapter 7 discharge order eliminates a debtor's legal obligation to pay a debt that is discharged. Most, but not all, types of debts are discharged if the debt existed on the date the bankruptcy case was filed. (If this case was begun under a different chapter of the Bankruptcy Code and converted to chapter 7, the discharge applies to debts owed when the bankruptcy case was converted.)

Debts That are Not Discharged

Some of the common types of debts which are not discharged in a chapter 7 bankruptcy case are:

- a. Debts for most taxes;
- b. Debts incurred to pay nondischargeable taxes;
- c. Debts that are domestic support obligations;
- d. Debts for most student loans;
- e. Debts for most fines, penalties, forfeitures, or criminal restitution obligations;
- f. Debts for personal injuries or death caused by the debtor's operation of a motor vehicle, vessel, or aircraft while intoxicated;
- g. Some debts which were not properly listed by the debtor;
- h. Debts that the bankruptcy court specifically has decided or will decide in this bankruptcy case are not discharged;
- i. Debts for which the debtor has given up the discharge protections by signing a reaffirmation agreement in compliance with the Bankruptcy Code requirements for reaffirmation of debts; and
- j. Debts owed to certain pension, profit sharing, stock bonus, other retirement plans, or to the Thrift Savings Plan for federal employees for certain types of loans from these plans.

This information is only a general summary of the bankruptcy discharge. There are exceptions to these general rules. Because the law is complicated, you may want to consult an attorney to determine the exact effect of the discharge in this case.

Exhibit E 3/3



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19154-0030



7161 7618 3634 4737 1548

054841.183534.0366.009 2 AT 0.374 1396



Notice	CP504
Tax Year	2002
Notice date	April 9, 2012
Social Security number	202-56-2042
To contact us	Phone 1-800-829-8374
Your Caller ID	156920

Page 1 of 4



202562042101

A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

4841

Notice of intent to levy

Intent to seize your property or rights to property**Amount due immediately: \$10,225.84**

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2002 (Form CIVPEN). If you don't pay us immediately or pay the amount due by April 19, 2012, we may seize ("levy") any state tax refund to which you're entitled and apply it to the \$10,225.84 you owe.

If you still have an outstanding balance after we seize any state tax refund, we may take possession of your other property or your rights to property.

Billing Summary

Amount you owed	\$10,000.00
Interest charges	225.84
Amount due immediately	\$10,225.84

Continued on back...



A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

Notice	CP504
Notice date	April 9, 2012
Social Security number	202-56-2042

Payment

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0202

**Amount due immediately****\$10,225.84**

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (202-56-2042), the tax year (2002), and the form number (CIVPEN) on your payment and any correspondence.

Exhibit F 1/4

202562042 XY FBI 55 0 200212 670 00001022584



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19154-0030



7161 7618 3634 4737 1579

054844.183534.0366.009 2 AT 0.374 1396



Notice	CP504
Tax Year	2003
Notice date	April 9, 2012
Social Security number	202-56-2042
To contact us	Phone 1-800-829-8374
Your Caller ID	156920

Page 1 of 4



202562042101

A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

Notice of intent to levy

Intent to seize your property or rights to property**Amount due immediately: \$10,225.84**

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2003 (Form CIVPEN). If you don't pay us immediately or pay the amount due by April 19, 2012, we may seize ("levy") any state tax refund to which you're entitled and apply it to the \$10,225.84 you owe.

If you still have an outstanding balance after we seize any state tax refund, we may take possession of your other property or your rights to property.

Billing Summary

Amount you owed	\$10,000.00
Interest charges	225.84
Amount due immediately	\$10,225.84

Continued on back...



A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

Notice	CP504
Notice date	April 9, 2012
Social Security number	202-56-2042

Payment

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0202

**Amount due immediately****\$10,225.84**

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (202-56-2042), the tax year (2003), and the form number (CIVPEN) on your payment and any correspondence.

Exhibit 2/4

202562042 XY FABI 55 0 200312 670 00001022584



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19154-0030



7161 7618 3634 4737 1555

054842.183534.0366.009 2 AT 0.374 1396



Notice	CP504
Tax Year	2004
Notice date	April 9, 2012
Social Security number	202-56-2042
To contact us	Phone 1-800-829-8374
Your Caller ID	156920

Page 1 of 4



202562042101

A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

4842

Notice of intent to levy

Intent to seize your property or rights to property

Amount due immediately: \$10,225.84

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2004 (Form CIVPEN). If you don't

pay us immediately or pay the amount due by April 19, 2012, we may seize ("levy") any state tax refund to which you're entitled and apply it to the \$10,225.84 you owe.

If you still have an outstanding balance after we seize any state tax refund, we may take possession of your other property or your rights to property.

Billing Summary

Amount you owed	\$10,000.00
Interest charges	225.84
Amount due immediately	\$10,225.84

Continued on back...



A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

Notice	CP504
Notice date	April 9, 2012
Social Security number	202-56-2042

Payment

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0202

Amount due immediately

\$10,225.84



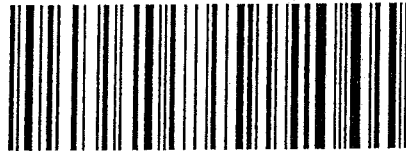
- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (202-56-2042), the tax year (2004), and the form number (CIVPEN) on your payment and any correspondence.

Exhibit 3/4

202562042 XY FABI 55 0 200412 670 00001022584



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19154-0030



7161 7618 3634 4737 1562

054843.183534.0366.009 2 AT 0.374 1396



Notice	CP504
Tax Year	2005
Notice date	April 9, 2012
Social Security number	202-56-2042
To contact us	Phone 1-800-829-8374
Your Caller ID	156920

Page 1 of 4



202562042101

A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

4843

Notice of intent to levy

Intent to seize your property or rights to property**Amount due immediately: \$10,225.84**

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2005 (Form CIVPEN). If you don't pay us immediately or pay the amount due by April 19, 2012, we may seize ("levy") any state tax refund to which you're entitled and apply it to the \$10,225.84 you owe.

If you still have an outstanding balance after we seize any state tax refund, we may take possession of your other property or your rights to property.

Billing Summary

Amount you owed	\$10,000.00
Interest charges	225.84
Amount due immediately	\$10,225.84

Continued on back...



A FABIAN
150 HOPKINS RD
BALTIMORE MD 21212-1711507

Notice	CP504
Notice date	April 9, 2012
Social Security number	202-56-2042

Payment

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0202

Amount due immediately**\$10,225.84**

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (202-56-2042), the tax year (2005), and the form number (CIVPEN) on your payment and any correspondence.

Exhibit 4/4

202562042 XY FABI 55 0 200512 670 00001022584

Alan B. Fabian
43008-037
FPC
PO Box 2000
Lewisburg, PA 17837

April 17, 2012

Internal Revenue Service
Philadelphia, PA 19255-0525

RE: TIN: 202-56-2042 TAX YEARS: 2002-2007 FORM NO: CIVPEN
NOTICE: CP504 NOTICE DATE: APRIL 9, 2012

NOTICE OF ILLEGAL LEVY AND DEMAND FOR A COLLECTION DUE PROCESS HEARING

Dear Sir or Madam:

ENCLOSURES

1. Notices of Intent to Levy dated April 9, 2012 with a 10 day response date of April 19, 2012.
2. Letter to IRS from Alan Fabian dated August 7, 2011
3. Letter from IRS to Alan Fabian dated October 12, 2011 acknowledging letter of August 7, 2011 which was received by IRS on August 16, 2011 and requesting additional time to research.
4. Letter from Alan Fabian to IRS dated January 5, 2012 reminding IRS of bankruptcy discharge.
5. Notice of Bankruptcy Discharge.

BACKGROUND

1. On May 3, 2011, Mr. Steve Hansen sent notice to Mr. Fabian alleging failure to file Form 5471 for tax years 2002-2007.
2. On May 26, 2011, Mr. Fabian filed Form 5471 with a statement that he was not required to file Form 5471, but provided these forms with attached explanations as to why no Form 5471 was required.
3. On August 1, 2011, the IRS sent a Notice of Penalty Charge of \$10,000 for tax years 2002-2007.
4. On August 7, 2011, Mr. Fabian responded to the August 1, 2011 by notifying the IRS that this debt for tax penalties even if legitimate was discharged in January of 2010 by Mr. Fabian's bankruptcy discharge. Mr. Fabian further advised that any attempt to collect the debt violated the permanent injunction under 11 USC §524.
5. Mr. Fabian also notified the IRS on May 26, 2011 and August 7, 2011 that his correct address is Alan Fabian, 43008-037, FPC, PO Box 2000, Lewisburg, PA 17837. The IRS has been aware of this address since 2009 and has sent other correspondence to this address. The IRS continues to send letters to the incorrect address as Mr. Fabian does not reside in Baltimore.
6. On September 5, 2011, the IRS sent Mr. Fabian a second reminder of unpaid taxes.

Exhibit G 1/2

7. On October 12, 2011, the IRS sent a letter to Mr. Fabian acknowledging receipt of the August 7, 2011 letter and asking for further time to investigate.
8. On January 5, 2012, Mr. Fabian sent the IRS another letter with the discharge order from the U.S. Bankruptcy Court.
9. On April 9, 2012, the IRS sent a Notice of Intent to Levy by certified mail to an incorrect address. In addition, the Notice of Intent to Levy only provided notice of 10 days to respond when 26 USC §6331 requires a 30 day notice.

RESPONSE

1. This penalty was discharged in the United States Bankruptcy Court for the District of Maryland on January 27, 2010. See notice enclosed. This penalty is not a penalty that is excepted from discharge. The IRS was fully noticed of the bankruptcy and failed to take any action challenging the discharge or the exemptions of Mr. Fabian. The Bankruptcy Court also granted Mr. Fabian exemptions for all property claimed on his bankruptcy schedules.
2. Pursuant to 11 USC §524, the IRS is in violation of the permanent injunction against any collection efforts for debts arising from transactions prior to December 31, 2008.
3. Pursuant to 11 USC §522, the IRS is in violation of the prohibition of collection action against any property that is granted exemption by the U.S. Bankruptcy Court.
4. The IRS is in violation of 26 USC §6331 which requires a 30 day notice prior to any levy action. No exception was stated on the notice. The notice of levy sent to Mr. Fabian only provided a 10 day notice and was sent to the wrong address by certified mail and not signed for by Mr. Fabian. See Publication 594.

ACTION REQUIRED

1. The IRS should immediately cease all collection efforts.
2. The penalty should be reversed pursuant to the bankruptcy court order.
3. Failure to cease and desist from collection of this penalty will result in a suit in the United States Bankruptcy Court for violation of the permanent injunction of 26 USC §524 and for damages as provided for in 26 USC §7426.

MR. FABIAN REQUESTS AN APPEAL OF THIS PENALTY AND A COLLECTION DUE PROCESS HEARING. MR. FABIAN HAS NO ACCESS TO THE INTERNET; THEREFORE, ALL COMMUNICATION MUST BE DIRECTED TO HIM AT THE ADDRESS ABOVE.

Sincerely Yours,


Alan B. Fabian

Exhibit G 2/2